

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2010-11

070 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	239	134	373	271	644
10 ATTENDING PUPILS (OCTOBER 2009)	247	119	366	273	639
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	243.0	126.5	369.5 (58%)	272.0 (42%)	641.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	14.3 (17:1)	7.9 (16:1)	18.1 (15:1)	=	40.3 /	40.6 =	=	.99 X	2155,777 =	=	1237,847	896,372
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	1.1 (250:1)	=	2.2 /	3.0 =	=	.73 X	156,098 =	=	66,092	47,860
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =	=	.80 X	62,816 =	=	29,147	21,106
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.4 =	=	.57 X	73,784 =	=	24,393	17,664
E. EDUCATION TECHS	2.4 (100:1)	1.3 (100:1)	1.1 (250:1)	=	4.8 /	7.7 =	=	.62 X	125,273 =	=	45,048	32,621
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.3 /	0.0 =	=	1.30 X	0 =	=	10,506	7,607
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	1.4 (200:1)	=	3.2 /	3.9 =	=	.82 X	112,878 =	=	53,685	38,875
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.9 (315:1)	=	2.1 /	2.8 =	=	.75 X	209,835 =	=	91,278	66,098

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	13,302	9,792
B. Supplies and Equipment	337	466	124,522	126,752
C. Professional Development	57	57	21,062	15,504
D. Instructional Leadership Support	24	24	8,868	6,528
E. Co- and Extra-Curricular Student	33	111	12,194	30,192
F. System Administration/Support	215	215	79,443	58,480
G. Operations & Maintenance	986	1,172	364,327	318,784

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	257,921	186,770
B. Education & Library Technicians	36.00%	19,999	14,482
C. Clerical	29.00%	15,569	11,274
D. School Administrators	14.00%	12,779	9,254

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-75,102	-54,391
16 Adjustment for Title I Revenues	-122,778	-88,908

17 TOTALS	2290,101	1772,715
18 E.P.S. RATES	6,198	6,517

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	327.0	181.0	508.0		
	OCTOBER 2007	326.0	163.0	489.0		
	APRIL 2008	334.0	155.0	489.0		
	OCTOBER 2008	324.0	161.0	485.0		
	APRIL 2009	330.0	155.0	485.0		
	OCTOBER 2009	338.0	152.0	490.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	334.0 +	0.00	X	6,198.00	= 2,070,132.00
	9-12 PUPILS	153.5 +	7.66	X	6,517.00	= 1,050,279.72
	ADULT EDUC. COURSES AT .1	0.1		X	6,517.00	= 651.70
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,198.00	= 1,549.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,517.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6213	207.5	X .15	X	6,198.00	= 192,912.75
	9-12 DISADVANTAGED @ .6213	95.4	X .15	X	6,517.00	= 93,258.27
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,198.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,517.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	334.0		X	42.00	= 14,028.00
	9-12 STUDENT ASSESSMENT	153.5		X	42.00	= 6,447.00
	K-8 TECHNOLOGY RESOURCES	334.0		X	95.00	= 31,730.00
	9-12 TECHNOLOGY RESOURCES	153.5		X	288.00	= 44,208.00
	K-2 PUPILS	130.0	X .10	X	6,198.00	= 80,574.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,585,770.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,478,197.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,478,197.81

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					493,913.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	761,707.19	X	102.50%	=	780,749.87
35	TRANSPORTATION - EPS ALLOCATION					275,966.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,550,629.32
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,028,827.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/10	ADDN/RENV ELEM AND HIGH	386,349.00	132,052.46	518,401.46
	05/01/11	ADDN/RENV ELEM AND HIGH	0.00	66,454.64	66,454.64
42	TOTAL PRINCIPAL & INTEREST		386,349.00	198,507.10	584,856.10
43	APPROVED LEASES FOR 2009-10 - CALAIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				584,856.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,613,683.23

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CALAIS	487.5		5,613,683.23		0.00		5,613,683.23		
TOTAL	487.5						5,613,683.23		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CALAIS	162,100,000		6.960		1,128,216.00		5,613,683.23	1,128,216.00	100.00% 6.96M
TOTAL	162,100,000				1,128,216.00		5,613,683.23	1,128,216.00	100.00% 6.96M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,613,683.23	1,128,216.00	4,485,467.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,613,683.23	1,128,216.00	4,485,467.23
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,496.80
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			82,671.00
60 ADJUSTED STATE CONTRIBUTION			4,406,293.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 20.10%	STATE SHARE % = 79.90%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.51%	STATE SHARE % = 78.49%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,721,256.36		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	318,453.07	311,318.89	0.00	0.00
August	318,453.07	325,004.45	0.00	0.00
September	318,453.07	318,161.67	0.00	0.00
October	318,453.07	318,161.68	0.00	0.00
November	318,453.07	318,161.68	518,401.46	518,401.46
December	318,453.07	318,161.68	0.00	0.00
Janurary	318,453.07	318,161.68	0.00	0.00
February	318,453.07	318,161.68	0.00	0.00
March	318,453.07	0.00	0.00	0.00
April	318,453.07	636,323.29	0.00	0.00
May	318,453.07	321,367.07	66,454.64	66,454.64
June	318,453.16	318,453.16	0.00	0.00
Total	3,821,436.93	3,821,436.93	584,856.10	584,856.10